

ID: CCA_2009030514582452

Number: **200914039**

Office:

Release Date: 4/3/2009

UILC: 6501.00-00

From:

Sent: Thursday, March 05, 2009 2:58:33 PM

To:

Cc:

Subject: RE: Defaulted SND status

This follows up my voicemail message confirming that nothing prohibits the taxpayer and the Service from agreeing to extend the assessment statute of limitations under section 6501(c)(4) after the issuance of a SND (on which the taxpayer defaults) provided the limitations period is still open when the extension is executed.